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[Third Party Communication:

UILC: 6227.00-00, 6404.07-00

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**From:** [REDACTED]

**Sent:** Monday, April 07, 2014 9:12:19 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: AAR-6404(g)

Section 6404(g)(1)(B) provides that, if the taxpayer provides a signed written document showing that the taxpayer owes additional tax, the 36 month period after which interest is suspended begins with the filing of that document. For these purposes, an AAR under section 6227 (Form 1065X) should be treated as a document showing that additional tax is owed if it results in an increase in taxable income. In this circumstance, it is treated as an amended return under Treas. Reg. 301.6404-4(a)(2) and -4(a)(7)(ii). Consequently, interest will be suspended only after 36 months have passed from the filing of the AAR.